

**CHARTER FOR THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS OF 8X8, INC.
(as amended on June 29, 2010)**

PURPOSE

The purpose of the Audit Committee of the Board of Directors (the “Board”) of 8x8, Inc. (the “Company”) shall be:

- to fulfill the role of the “audit committee” of the Board as defined in section 3(a)(58) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”);
- to provide oversight and monitoring of the Company’s management and the independent accountants and their activities with respect to the Company’s financial reporting process and systems of internal controls regarding finance and accounting;
- to provide oversight and monitoring of the Company’s compliance with legal and regulatory requirements;
- to evaluate the independent accountants’ qualifications, independence and performance; and
- to be responsible for the selection, retention and termination of the Company’s independent accountants.

The Audit Committee will undertake the specific duties and responsibilities listed below and such other duties as the Board may from time to time prescribe.

MEMBERSHIP

The Audit Committee members will be appointed by, and will serve at the discretion of, the Board and will consist of at least three members of the Board. The members will meet the following criteria:

- Each member will meet the requirements of independence and other qualifications for membership on the Audit Committee as set forth in Section 10A(m)(3) of the Exchange Act and in the marketplace rules of the Nasdaq Stock Market, or any other market or exchange on or through which the Company’s securities may be traded (the “relevant listing authority”), as such rules may be amended from time to time;
- Each member will be able to read and understand fundamental financial statements, in accordance with the rules of the relevant listing authority; and
- At least one member will be a financial expert within the meaning of Regulation S-K, Item 407(d)(5) promulgated by the Securities and Exchange Commission (“SEC”).

AUTHORITY; DIRECT ACCESS TO FINANCIAL INFORMATION

The Audit Committee shall have direct and unrestricted access to all books, records, facilities and personnel of the Company as deemed necessary or appropriate by any member of the Audit Committee to discharge his or her responsibilities hereunder. The Audit Committee and each of its members may communicate directly and/or privately with the Company’s directors, officers, employees, consultants, internal auditors, independent accountants, attorneys and advisors, and any and all third parties in the performance of the Audit Committee’s functions. The Audit Committee may cause an investigation to be made into any matter within the scope of its responsibilities under this Charter as the Audit Committee determines, or as otherwise requested by the Board and shall have authority to retain, at the Company’s expense, special legal, accounting or other advisors or consultants as it deems necessary or appropriate in the performance of its duties.

RESPONSIBILITIES

The operation of the Audit Committee shall be subject to the provisions of the Bylaws of the Company and Section 141 of the Delaware General Corporation Law. The Audit Committee shall have full power and authority to carry out the following responsibilities:

- Reviewing and updating the powers of the Audit Committee and this charter annually and report and make recommendations to the Board on proposed changes in these responsibilities or on changes to this charter;
- Reviewing and evaluating the performance of the independent accountants and make annual recommendations to the Board regarding the appointment or termination of the independent accountants;
- Reviewing and pre-approving the retention of the Company's independent accountants to perform any proposed permissible non-audit services, including the compensation to be paid therefor, authority for which may be delegated to one or more Audit Committee members (other than non-audit services falling within the *de minimus* exception set forth in Section 10A(i)(1)(B) of the Exchange Act and non-audit services that the independent accountants are prohibited from providing to the Company); provided that all approvals of non-audit services pursuant to this delegated authority be presented to the full Audit Committee at its next meeting, and evaluating the possible effects of such non-audit services on the independence of the independent accountants;
- Conferring with the independent accountants concerning the scope, extent and procedures of their examinations of the books and records of the Company and its subsidiaries; reviewing and pre-approving the independent accountants' annual engagement letter; annual audit plans and budgets; directing the special attention of the independent accountants to specific matters or areas deemed by the Audit Committee or them to be of special significance; and authorizing the independent accountants to perform such supplemental reviews or audits as the Audit Committee may deem desirable;
- Requesting from the independent accountants a formal written statement delineating all relationships between the independent accountants and the Company, consistent with Independent Standards Board Standard No. 1 (as it may be modified or supplemented), and engaging in a dialogue with the independent accountants with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent accountants;
- Annually review the quality of accounting and financial controls, the independent accountants' report or opinion thereon and any recommendations the independent accountants may have for improving or changing the Company's internal controls, as well as management's letter in response thereto and any other matters required to be discussed by Statement on Auditing Standards No. 61, as it may be modified or supplemented;
- Evaluating the cooperation received by the independent accountants during their audit examination, including their access to all requested records, data and information, and eliciting the comments of management regarding the responsiveness of the independent accountants to the Company's needs;
- Discussing with the independent accountants the matters required to be discussed by relevant auditing standards, including the quality, clarity and reasonableness, and not just the acceptability, of the accounting principles, significant judgments, and underlying estimates and assumptions used in the Company's financial statements, as well as all additional matters reported by the independent accountants pursuant to Section 10A(k) of the Exchange Act;
- Reviewing with the Company's financial management and the independent accountants the quarterly reports on Form 10-Q to be filed with the SEC, the quarterly earnings releases and the schedule of any unrecorded adjustments to the Company's financial statements;
- Reviewing with management and the Company's independent accountants, before release and filing with the SEC, the audited financial statements to be included in the Company's Annual Report on Form 10-K as well as the other disclosures contained in the Form 10-K, and recommending to the Board to determine that such Annual Report be filed with the SEC;
- Reviewing with management and other advisors and the independent accountants, as deemed appropriate or

necessary, prior to publication or filing such other Company financial information and reports to be submitted to the SEC or other regulatory agencies;

- Providing a report in the Company's proxy statement in accordance with the requirements of SEC rules and regulations;
- Reviewing with management the Company's major financial risk exposures and the steps management has taken and proposes to take to monitor and control such exposures;
- Establishing procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, including the confidential and anonymous submission by employees of concerns regarding questionable accounting or auditing matters;
- Reviewing and approving all business transactions between the Company and a director, officer, affiliate or other related party, as determined by the Audit Committee;
- Reviewing inquiries and reports concerning violations by officers or directors of the Company's Code of Business Conduct and conducting appropriate investigations in accordance with the policies and procedures established from time to time by the Board or the Audit Committee;
- Taking and requiring the Company's senior management to take timely and appropriate remedial actions in response to any report or information submitted by the independent accountants pursuant to Section 10A(b) of the Exchange Act;
- Serving as the Company's qualified legal compliance committee within the meaning of the Standards of Professional Conduct for Attorneys, 17 C.F. R. § 205, and as such committee, shall (i) adopt written procedures for the confidential receipt, retention and consideration of any report or evidence of a material violation within the meaning of such Standards of Professional Conduct, (ii) undertake investigations of all reports of a material violation, (iii) take appropriate remedial actions, and (iv) notify responsible individuals and agencies when advisable or required by law;
- Reviewing the Audit Committee's own structure, processes and membership requirements; and
- Performing such other duties as may be requested by the Board and periodically reporting its activities, concerns, conclusions and recommendations to the Board.

MEETINGS

The Audit Committee will meet at least quarterly. The Audit Committee may establish its own schedule, which it will provide to the Board in advance. At least annually, the Audit Committee will meet separately without other members of management present with the independent accountants and each of the Company's chief financial officer and controller; and each such person shall have free and direct access to the Audit Committee and its members.

MINUTES

The Audit Committee will maintain written minutes of its meetings, which minutes will be filed with the minutes of the meetings of the Board.